

**Wisconsin Department of Public Instruction, Financial Services Team**  
**WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

**DEPARTMENT OF PUBLIC INSTRUCTION**

**TUITION PAYMENTS BY STATE**

**255.401**

**I. PROGRAM OBJECTIVES**

State payment of tuition for pupils is authorized under Statute 121.79:

121.79 Tuition Payments by State. (1) The state pays tuition to school districts for children attending public schools in the following cases.

- (a) For children in children's homes
- (b) For children of parents employed at and residing on the grounds of a state or federal military camp, federal veteran hospital or state charitable or penal institution
- (c) For children in foster homes and children in group homes if:
  - (1) The foster or group home is located outside the school district in which the child's parent or guardian resides;
  - (2) The foster or group home is exempted (from property taxation) under s. 70.11.

**II. PROGRAM PROCEDURES**

A claim for state paid tuition is made by filing a "State Tuition Claim" form (PI-1524) with the Department of Public Instruction.

**III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

***A. TYPES OF SERVICE ALLOWED AND UNALLOWED***

The auditor is not expected to test for services allowed and unallowed.

***B. ELIGIBILITY***

State tuition may only be claimed for children whose residence is specified in Statute 121.79(1).

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### **Suggested Audit Procedure:**

Determine procedures used to identify pupils eligible to be claimed for state paid tuition and evaluate for adequacy.

### ***C. MATCHING LEVEL OF EFFORT AND/OR EARMARKING***

The auditor is not expected to test for matching level of effort and/or earmarking requirements.

### ***D. REPORTING REQUIREMENTS***

Tuition is charged on a per membership day basis. The name and days of membership are identified in "Tuition Claim Form" worksheet (PI-1524-F) of the "State Tuition Claim" workbook (PI-1524).

### **Suggested Audit Procedure:**

Test information submitted in the "Tuition Claim Form" (PI-1524-F).

### ***E. SPECIAL TESTS AND PROVISIONS***

There are no special tests or provisions for the auditor to test for.